

State of California
BOARD OF EQUALIZATION

EMERGENCY TELEPHONE SURCHARGE REGULATIONS

Regulation 2431. RECORDS.

Reference: Section 41056, Revenue and Taxation Code.

(a) GENERAL. A service supplier shall maintain and make available for examination on request by the board or its authorized representatives, records in the manner set forth at California Code of Regulations, Title 18, Section 4901.

(b) SPECIFIC APPLICATIONS. In addition to the record keeping requirements set forth in subdivision (a), service suppliers shall comply with the following requirements.

Every service supplier liable for payment of the emergency telephone users surcharge which it collects from service users shall keep complete and accurate records showing:

- (1) Totals for intrastate telephone communication in this state billed to service users.
- (2) All exemptions allowed by law.
- (3) Amounts of Emergency Telephone Users Surcharge collected.

History: Adopted April 6, 1977, effective July 1, 1976.

Amended February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite. Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. General recordkeeping requirements can be found at the cite referenced in subdivision (a). Subdivision (b) has been added to identify additional recordkeeping requirements for service suppliers.